

Mar-15-07

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From-NEW YORK STOCK EXCHANGE

+212 656 5893

T-379 P.002/002 F-105

Director
Securities Operations

CERTNYS
NYSE Group

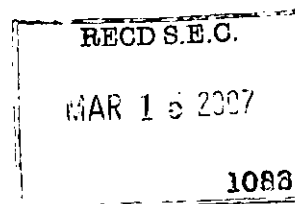


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t 212.656.5026 | f 212.656.5893
pmadho@nyse.com

March 15, 2007

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, M/I HOMES, INC., Depositary Shares (Each representing 1/1,000th of a 9.75% Series A Preferred Share) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 15, 2007. Tentative listing date – March 19, 2007.

Sincerely,

David D. [Signature]

PROCESSED

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THOMSON
FINANCIAL

END

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